PUIG, MIR & CO.
[To accompany bill H. R. No. 714.]

JANUARY 16, 1857.

Mr. Eustis, from the Committee on Commerce, made the following

REPORT.

The Committee on Commerce, to whom has been referred the petition of Puig, Mir & Co., of the city of New Orleans, have had the same under consideration, and submit the following report:

The brig "Pepita," a Spanish vessel, arrived at the port of New Orleans on the 16th January, 1853, from the city of Havana, Cuba, with four hundred bags of coffee. The brig Atalayada, a Spanish vessel from the same port, arrived in New Orleans on the 30th January, 1853, with eleven hundred and ninety-one bags of coffee, both of these cargoes being consigned to the petitioners, merchants, of New The consignees had read in the New York Price Current, of Saturday, the 8th January, 1853, the following statement: "Coffee, duty free, when imported from place of growth in all vessels, except those of the Netherlands, Spain, and Portugal, in which case it is 20 per cent. ad valorum; and also free when imported in vessels of those nations from their own colonies." Being satisfied that if subject to duty the coffee could not be sold except at a great sacrifice in New Orleans, they determined, in that event, to ship it elsewhere, and unwilling to run any hazard by relying on the statement of the price current aforesaid, (the brig Pepita being the first Spanish vessel which had been consigned to their house with coffee,) they appealed for information to the officers of the custom-house, to wit: the naval officer and collector, and were informed by them that the vessels were subject to the payment of foreign duty, but that there was no duty on the coffee, and they accordingly granted a free permit for its delivery. Being thus assured, the coffee was landed and sold; that by the Pepita at a loss on the invoice price of \$207 13, and that by the Atalayada at a loss on the invoice of \$522 90. Some time after the sales, and after they had made out and forwarded to the shippers their account of sales of the coffee by the Pepita, and subsequent to the first sales of that by the brig Atalayada, they were notified that the said coffees were subject to the payment of duties. Under these circumstances payment of duties was resisted, and suits were brought against the petitioners, which resulted in judgments on the 13th February, 1854; one for \$1,310 54, and the other for \$3,761 12, with

legal interest.

These facts appear from certified transcripts of the said judgments, and by letter of the Secretary of the Treasury. The petitioners having appealed to the department for relief failed to obtain the same, the Secretary determining that the department had no power to grant the same; but in a letter addressed to the chairman of the Committee on Foreign Relations, dated 15th July, 1854, on the subject of this petition, the Secretary says:

"I enclose also, agreeably to your request, copies of the correspondence of the department on the subject, with a draft of a bill for the relief which, in the opinion of the department, should be granted to

the petitioners."

Accordingly a bill for the relief of the parties was passed by the Senate during the last Congress, and sent to this House, and has remained unacted on to this time.

Your committee, therefore, report the following bill, and recom-

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